

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 06 2009

MILITARY FAMILIES UNITED  
C/O CATHLEEN WEST  
HOLTZMAN VOGEL PLLC  
98 ALEXANDRIA PIKE STE 53  
WARRENTON, VA 20186-0000

Employer Identification Number:  
26-3219501  
DLN:  
17053110039039  
Contact Person:  
JOHN J KOESTER ID# 31364  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
August 29, 2008  
Contribution Deductibility:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)

## MILITARY FAMILIES UNITED

### INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS OTHER THAN 501(C)(3)

#### WHERE TO GET FORMS AND HELP

You can obtain forms and instructions by calling toll free 1-800-829-3676, through the IRS Web site at [www.irs.gov](http://www.irs.gov), and at local tax assistance centers.

You can obtain additional information about most topics discussed below through our customer service function by calling toll free 1-877-829-5500, or on our Web Site at [www.irs.gov/eo](http://www.irs.gov/eo). In addition, you should sign up for Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the charities pages of [irs.gov](http://irs.gov). To subscribe, go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on "EO Newsletter."

#### REPORTING CHANGES TO THE IRS

You must report changes in your name, address, purposes, operations or sources of financial support on your annual information return. You may also report these changes to the TE/GE Exempt Organizations Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, OH 45201. However, such reporting does not relieve you of the obligation to report the changes on your annual return.

TIP: Attach copies of any state certified articles of incorporation, or if an association signed constitution, bylaws, or other organizational document showing the changes. Trusts should provide trust instruments. If state certified copies or signed governing documents are not available, an authorized officer may certify that the governing document provided is a complete and accurate copy of the original document.

Please use your employer identification number on all returns and in all correspondence with the Internal Revenue Service.

#### FILING REQUIREMENTS

In your exemption letter, we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements. Otherwise, if your gross receipts are normally more than \$25,000, you must file Form 990 or Form 990-EZ with the Ogden Submission Processing Center, Ogden, UT, 84201-0027.

You are eligible to file Form 990-EZ if your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000. You must file the complete Form 990 if your gross receipts are over \$100,000, or your total assets are over \$250,000. The Form 990 instructions show how to compute your "normal" receipts.



## MILITARY FAMILIES UNITED

### Organizations With Gross Receipts of \$25,000 or Less

For tax periods beginning after December 31, 2006, you must file an annual electronic Form 990-N ("e-Postcard") if your gross receipts are normally \$25,000 or less. Alternatively, you may file a complete Form 990 Package if we send one to you. For information on filing the new electronic Form 990-N ("e-Postcard"), visit our Web site at [www.irs.gov/eo](http://www.irs.gov/eo).

### Due Date of Return or Annual Electronic Notice

Your return or annual electronic notice is due by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to file a complete return timely. For additional information on penalties, see the Form 990 instructions or call our toll free number.

### Revocation of Tax-Exempt Status

For tax periods beginning after December 31, 2006, your tax-exempt status will be revoked as of the filing due date for the third year if you fail to file for three consecutive years Form 990, Form 990-EZ, or the electronic Form 990-N.

If your tax-exempt status is revoked because you failed to file, you must reapply for exemption and pay the appropriate user fee.

### UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business, you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. Special rules for organizations exempt under sections 501(c)(7), (9), (17) and (19) are described in Publication 598, Tax on Unrelated Business Income of Exempt Organizations.

There are several exceptions to the tax on unrelated business income:

1. Income you receive from the performance of your exempt activity,
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, and
3. Income from routine investments such as certificates of deposits, savings accounts, or stock dividends.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax, see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

### PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

## MILITARY FAMILIES UNITED

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. You must also provide copies of these documents to any individual, upon written or in person request, without charge other than reasonable fees for copying and postage.

You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or call our toll free number shown above.

### EXCESS BENEFIT TRANSACTIONS (Applies to 501(c)(4) organizations)

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(4) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction in which you are involved, you should report the transaction on Form 990 or Form 990-EZ. For information on how to correct and report this transaction, see the instructions for Form 990 and Form 990-EZ, or call our toll free number shown above.

### EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee.

You are also liable for tax under the Federal Unemployment Tax (FUTA) for each employee you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

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P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 06 2009

MILITARY FAMILIES UNITED  
900 17TH ST NW STE 1200  
WASHINGTON, DC 20006

Employer Identification Number:  
26-3219501  
DLN:  
17053110039039  
Contact Person:  
JOHN J KOESTER ID# 31364  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
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**Power of Attorney  
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**Part I Power of Attorney**

**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

**Military Families United  
900 17th Street, NW  
Washington, DC 20006**

Social security number(s)

\_\_\_\_-\_\_\_\_-\_\_\_\_

Employer identification  
number

**26 3219501**

Daytime telephone number

( 540 ) 341-8808

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

**Cathleen West, Holtzman Vogel PLLC  
98 Alexandria Pike, Suite 53, Warrenton, VA 20186**

CAF No. \_\_\_\_\_

Telephone No. **540-341-8808**

Fax No. **540-341-8809**

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

**Jason Torchinsky, Holtzman Vogel PLLC  
98 Alexandria Pike, Suite 53, Warrenton, VA 20186**

CAF No. \_\_\_\_\_

Telephone No. **540-341-8808**

Fax No. **540-341-8809**

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax matters**

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
<b>Tax Exempt</b>	<b>1024, 990</b>	<b>2008, 2009, 2010</b>

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☐

**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ► \_\_\_\_\_



**7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
- b** If you do not want any notices or communications sent to your representative(s), check this box ☐

**8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**9 Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature: John M. Ellsworth Date: 3/17/09 Title (if applicable): President

Print Name: John M. Ellsworth PIN Number: ☐☐☐☐☐ Military Families United

Print name of taxpayer from line 1 if other than individual

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Title (if applicable): \_\_\_\_\_

Print Name: \_\_\_\_\_ PIN Number: ☐☐☐☐☐

## Part II Declaration of Representative

**Caution:** Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d** Officer—a bona fide officer of the taxpayer's organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
  - k** Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
  - l** Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
  - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.**

Designation—Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
a	VA	<u>Calvin West</u>	<u>4-15-09</u>
a	VA, DC	<u>[Signature]</u>	<u>4-15-09</u>



Form **1024**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service**Application for Recognition of Exemption  
Under Section 501(a)**

OMB No. 1545-0057

If exempt status is approved,  
this application will be open  
for public inspection.

Read the instructions for each Part carefully. A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

**Part I. Identification of Applicant** (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

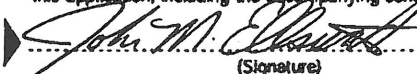
1a Full name of organization (as shown in organizing document) <b>Military Families United</b>		2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) <b>26 : 3219501</b>
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed  <b>Cathleen West</b>  <b>( 540 ) 341-8808</b>
1c Address (number and street) <b>900 17th Street, NW</b>	Room/Suite <b>Suite 1200</b>	
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. <b>Washington, DC 20006</b>		
1e Web site address <b>militaryfamiliesunited.org</b>	4 Month the annual accounting period ends <b>December</b>	5 Date incorporated or formed <b>August 29, 2008</b>
6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
7 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

**8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.**

- a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

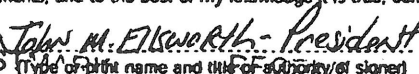
If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE  
SIGN  
HERE

(Signature)

POST



(Type or print name and title of authority of signer)

**3/17/09**

(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 12343K

17152009110001

APR 15 '09

APR 17 '09

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**Part II. Activities and Operational Information (Must be completed by all applicants)**

- 1** Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

**Educating the Public 50%**

Developing a public education campaign to educate the public about the importance of national security issues.

Developing a public education campaign to strengthen the United States military through policy advocacy.

2008 and will continue into the future.

The Executive Director, the Board of Directors, and Consultants are assisting with this effort.

**Activity to Influence Legislation 25%**

Developing and participating in lobbying and advocacy campaigns to urge Congress to support legislative policies that support, equip and strengthen the United States military.

Participating in meetings with members of Congress and policymakers, and attending hearings on the issue.

2008 and will continue into the future.

The Executive Director, Board of Directors, and Consultants will be engaged to assist with this effort.

- 2** List the organization's present and future sources of financial support, beginning with the largest source first. Individuals, organizations and corporations that support the mission of the organization may make donations.

**Part II. Activities and Operational Information (continued)****3 Give the following information about the organization's governing body:**

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
John Ellsworth, Director and President 813 Saint Charles Place, Wixom, MI 48393	zero
Bob Derga, Director and Secretary 11492 Forest Meadow Cir NW, Unlontown, OH 44685-6316	zero
Ron Griffin, Director and Treasurer 87 Akerman Avenue, Emerson, NJ 07630	zero

- 4** If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.  
N/A

- 5** If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).  
Military Families United is related to a 501(c)(3) charitable organization called Families United for Our Troops and Their Mission. The Military Families United 501(c)(4) organization is the lobbying & advocacy entity. The two organizations share office space. Each organization has a separate bank account, and separate boards of directors, although there is one individual who is serving as a director on both boards. Finally, there is some overlap in staff, although each organization separately handles payment for staff time separately.

- 6** If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.  
N/A

- 7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.  
N/A

- 8** Explain how your organization's assets will be distributed on dissolution.  
Upon dissolution of the corporation or the winding up of its affairs, the assets of the corporation shall be distributed to another organization organized and operated exclusively for charitable purposes or for social welfare purposes as described in section 501(c)(4).

**Part II. Activities and Operational Information (continued)**

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No  
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.
- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No  
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No  
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.
- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No  
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No  
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.
- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No  
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)
- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No  
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☒ Yes ☐ No  
If "Yes," attach a recent copy of each.

**Part III. Financial Data** (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From To 12/31/09	(b) 2008	(c) 2010	(d) .....	
1 Gross dues and assessments of members . . . . .	0	0			
2 Gross contributions, gifts, etc. . . . .	1,200,000	671,890	1,200,000		
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)	0	0	0		
4 Gross amounts from unrelated business activities (attach schedule)	0	0	0		
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .	0	0	0		
6 Investment income (see page 3 of the instructions)	0	0	0		
7 Other revenue (attach schedule). . . . .	1,200,000	671,890	1,200,000		
8 Total revenue (add lines 1 through 7) . . . . .					
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .	1,050,000	52,524	1,200,000		
10 Expenses attributable to unrelated business activities	0	0	0		
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .	0	0	0		
12 Disbursements to or for the benefit of members (attach schedule)	0	0	0		
13 Compensation of officers, directors, and trustees (attach schedule)	0	0	0		
14 Other salaries and wages. . . . .	0	0	0		
15 Interest . . . . .	0	0	0		
16 Occupancy . . . . .	0	0	0		
17 Depreciation and depletion . . . . .	0	0	0		
18 Other expenses (attach schedule) . . . . .	1,050,000	52,524	1,200,000		
19 Total expenses (add lines 9 through 18) . . . . .					
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .	150,000	619,366	0		

**B. Balance Sheet (at the end of the period shown)**

Assets		Current Tax Year as of 2/13/2009	
1 Cash . . . . .		1	619,366
2 Accounts receivable, net . . . . .		2	0
3 Inventories . . . . .		3	0
4 Bonds and notes receivable (attach schedule) . . . . .		4	0
5 Corporate stocks (attach schedule). . . . .		5	0
6 Mortgage loans (attach schedule) . . . . .		6	0
7 Other investments (attach schedule) . . . . .		7	0
8 Depreciable and depletable assets (attach schedule) . . . . .		8	0
9 Land . . . . .		9	0
10 Other assets (attach schedule) . . . . .		10	0
11 Total assets . . . . .		11	619,366
<b>Liabilities</b>			
12 Accounts payable . . . . .		12	0
13 Contributions, gifts, grants, etc., payable . . . . .		13	0
14 Mortgages and notes payable (attach schedule) . . . . .		14	0
15 Other liabilities (attach schedule) . . . . .		15	0
16 Total liabilities. . . . .		16	0
<b>Fund Balances or Net Assets</b>			
17 Total fund balances or net assets . . . . .		17	619,366
18 Total liabilities and fund balances or net assets (add line 16 and line 17) . . . . .		18	619,366

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

**Schedule B****Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? ☐ Yes ☒ No

If "Yes," explain.

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A



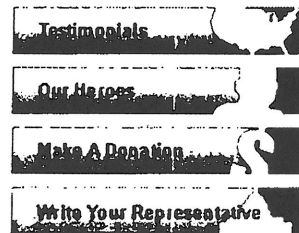
## ABOUT US

## What We Believe

- **Terrorism Threatens America's Security** . - America faces an unprecedented threat from foreign and domestic terrorism. Terrorism, and the radical ideologies that support terrorism, must be defeated in order for America to be safe and prosperous.
- **America's Troops Need America's Support** . - Our troops and their families make a significant sacrifice when they are sent into combat. They need the support of all Americans to be able to successfully complete their mission. Our troops need two types of support above all else. They need to support of the American people and they need the support of our elected officials. America must maintain the most well-equipped, best trained, most superior military to be able to effectively fight, and defeat, the enemy.
- **Freedom and Democracy Must be Protected** . - America has a right and a responsibility to protect those ideals that have made it one of the most prosperous and secure nations. While the promise of freedom and democracy offer the American dream to its people, it is also threatened by religious and ideological principles that strive to defeat it. America must protect the Freedom and Democracy that we enjoy and which has become an example for the world.

## MENU

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- [What are Gold and Blue Star Families?](#)
- [What We Believe](#)
- [Board of Directors](#)
- [Staff](#)
- [Join Our Team](#)





## NEWS RELEASE

### Military Families United Statement on Increasing U.S. Troops in Afghanistan

Tue, 02/17/2009 - 17:38

Washington, D.C. - February 17, 2009 - Brian Wise, Executive Director for Military Families United, the nation's premier military family advocacy organization, released the following statement concerning today's announcement that the Obama Administration will increase the American presence in Afghanistan.

"Military Families United applauds President Obama's attention to the directives of our military leaders on the ground in Iraq and Afghanistan. The successes in Iraq under the command of General Petraeus and now General Odierno have created a situation that allows us to begin to redeploy troops to help General McKiernan and NATO forces in the conflict in Afghanistan. The War on Terror is a multifaceted conflict that has many fronts. Iraq and Afghanistan are the two most critical of those battlefields. As we now direct additional troops to Afghanistan it is vital that we have a comprehensive plan to how the troops will be utilized, and we urge the Obama Administration to come up with that plan before these troops are placed in harm's way. Our nation's military families have served and sacrificed along with our troops so that Iraq will be a stable ally in the Middle East, which will lead to a safer and more secure America. Congress now needs to do its part to ensure that the necessary funds will be allocated to provide our brave men and women in uniform the resources they need to win the fight against Al-Qaeda, the Taliban, and other radical groups. We also cannot diminish the tremendous progress the surge has made in Iraq over the past two years by abandoning Iraq to fight in Afghanistan.

Military Families United supports the administration's commitment of additional troops in Afghanistan. We know our troops are the best trained and most professional force in the world. And if they are provided with the resources and training they deserve, they will make a difference in Afghanistan, just like they have done in Iraq."

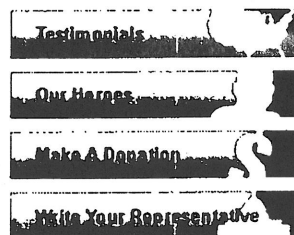
#### About Military Families United

Military Families United serves as the nation's premier military family advocacy organization, representing Gold and Blue Star families throughout the country and their loved ones who wear, or have worn, our nation's uniform. Military Families United was founded in the summer of 2008 as a not-for-profit, non-partisan 501c4 policy advocacy organization committed to supporting America's troops and their families. We fight to ensure that the sacrifices of these families are not in vain by giving them a voice in Washington, D.C and state governments throughout the country. Military Families United engages Members of Congress, the Administration, and the general public in efforts to communicate the truth about our brave men and women in uniform and their mission to protect our freedom that cost many of them their lives.

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GO

## NEWS RELEASE

# USS COLE CMDR REQUESTS SEAT AT POLICY TABLE FOR MILITARY FAMILIES – PRESIDENT OBAMA AGREES

Mon, 02/09/2009 - 17:12

February 9, 2009 – Commander Kirk S. Lippold, USN (Ret.), former Commanding Officer of the USS Cole and Senior Military Fellow for Military Families United, joined more than 50 victims' family members of the USS Cole and 9/11 attacks for Friday's meeting with the President at the White House. During the meeting, Lippold challenged the President to provide victims' families and military families with an opportunity to play an active role in influencing the course set forth by the Administration when formulating policy in the war on terror and larger national security issues.

"Military families bear the burden, the sacrifice, and the scars of the war on terror and they deserve to be heard by the Administration," said CDR Lippold, Senior Military Fellow for Military Families United. "One of the recurring objections raised during Friday's meeting was that families of the victims of the USS Cole and 9/11 attacks were not consulted before the Executive Order to close Guantanamo Bay was signed or the charges against Cole bombing mastermind al-Nashiri were dropped. That is why I asked the President to allow military families to have a seat at the policy table."

President Obama agreed that involving military families in formulating national security policy was in the best interests of this country. "In Friday's meeting, the President stated clearly his willingness to listen to military families. We look forward to working with him to craft policies on the future of the Guantanamo Bay detainees, the completion of our missions in Iraq and Afghanistan, and providing the funding that our military and veterans deserve," said Lippold who was in command of the Cole during the October, 2000 al-Qaeda attack that claimed the lives of 17 sailors.

"We are hopeful that with the input of military families, the victims of terror will finally see justice served," stated Brian Wise, Executive Director of Military Families United, the nation's leading advocacy organization for families of our men and women in uniform. "While many still have reservations about the closure of GTMO and changes in the Military Commission policy, we are pleased with the Administration's attempt at an inclusive decision-making process."

### About Military Families United

Military Families United serves as the nation's premier military family advocacy organization, representing Gold and Blue Star families throughout the country and their loved ones who wear, or have worn, our nation's uniform. Military Families United was founded in the summer of 2008 as a not-for-profit, non-partisan 501c4 policy advocacy organization committed to supporting America's troops and their families. We fight to ensure that the sacrifices of these families are not in vain by giving them a voice in Washington, D.C and state governments throughout the country. Military Families United engages Members of Congress, the Administration, and the general public in efforts to communicate the truth about our brave men and women in uniform and their mission to protect our freedom that cost many of them their lives.

\*Note – To schedule an interview with Commander Kirk Lippold please contact [Meghan@MilitaryFamiliesUnited.org](mailto:Meghan@MilitaryFamiliesUnited.org) or (202) 510 – 5304.

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## MENU

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**User Fee for Exempt Organization  
Determination Letter Request**

▶ **Attach this form to determination letter application.**  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only	OMB No. 1545-1798
	Control number
	Amount paid <b>750 TB</b>
	User fee screener

1 Name of organization **Military Families United** 2 Employer Identification Number **26-3219501**

**Caution.** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**3 Type of request**

**Fee**

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$300**
- Note.** If you checked box 3a, you must complete the *Certification* below.

**Certification**

I certify that the annual gross receipts of .....  
name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.  
Signature ▶ Title ▶

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ **\$750**
- c ☐ Group exemption letters ▶ **\$900**

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

**Where To File**

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here



# Commonwealth of Virginia



## State Corporation Commission

*I Certify the Following from the Records of the Commission:*

The foregoing is a true copy of all documents constituting the charter of Military Families United on file in the Clerk's Office of the Commission.

Nothing more is hereby certified.



*Signed and Sealed at Richmond on this Date:  
November 14, 2008*

*Joel H. Peck*  
\_\_\_\_\_  
Joel H. Peck, Clerk of the Commission

COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION

AT RICHMOND, AUGUST 29, 2008

The State Corporation Commission has found the accompanying articles submitted on behalf of

**Military Families United**

to comply with the requirements of law, and confirms payment of all required fees. Therefore, it is ORDERED that this

**CERTIFICATE OF INCORPORATION**

be issued and admitted to record with the articles of incorporation in the Office of the Clerk of the Commission, effective August 29, 2008.

The corporation is granted the authority conferred on it by law in accordance with the articles, subject to the conditions and restrictions imposed by law.

STATE CORPORATION COMMISSION

By 

Commissioner

## ARTICLES OF INCORPORATION

### OF

#### Military Families United

THE UNDERSIGNED, who is eighteen (18) years or older, for the purpose of forming a nonstock corporation pursuant to the Virginia Nonstock Corporation Act hereby certifies:

**FIRST:** The name of the Corporation is Military Families United.

**SECOND:** The Corporation is established primarily to further the common good and general welfare of the citizens of the United States of America by educating the public about national security issues, and by promoting legislative policies that support, equip and strengthen the United States military through policy advocacy to local, state and federal entities.

No part of the net income of the Corporation shall inure to the benefit of or be distributed to its directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services actually rendered and to make payments and distributions in furtherance of the purpose and objects set forth in the Second Article.

Notwithstanding any other provision of these Articles, this corporation shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code of 1986, or corresponding provision of any future United State Internal Revenue law.

**THIRD:** The Corporation shall have no members.

**FOURTH:** The directors of the corporation shall be elected or appointed as follows:

The Board of Directors shall have the authority to elect members of the Board of Directors, who shall be elected annually to serve one year terms. If a vacancy shall occur on the Board of Directors, the vacancy may be filled by a majority of the Directors in attendance at a meeting of the Board called for such purpose.

**FIFTH:** The name of the corporation's initial registered agent is:

CT Corporation System, a foreign stock corporation that is authorized to transact business in Virginia.

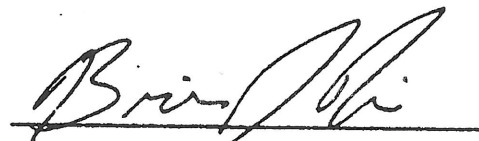
**SIXTH:** The corporation's initial registered office address, including the street and number, if any, which is identical to the business office of the initial registered agent is:

4701 Cox Road  
Suite 301  
Glen Allen, VA 23060  
Henrico County

**SEVENTH:** The Corporation may be dissolved at any time by a majority vote of the Board of Directors of the Corporation who are in attendance at a meeting of the Board called for such purpose. Following such vote, the Board of Directors shall supervise the orderly dissolution of the organization, including the distribution of the remaining funds of the organization consistent with the purposes stated herein.

Upon dissolution of the corporation or the winding up of its affairs, the assets of the Corporation shall be distributed to another organization organized and operated exclusively for charitable purposes or for social welfare purposes as described in section 501(c)(4).

**IN WITNESS WHEREOF** the undersigned has signed these Articles of Incorporation and acknowledged that these Articles of Incorporation are his and to the best of his knowledge, information and belief, and under penalty of perjury, the matters and facts set forth herein are true in all material respects.

A handwritten signature in cursive script, appearing to read "Brian Wise", is written over a horizontal line.

Brian Wise, Incorporator

**BYLAWS**  
**of**  
**Military Families United**

**ARTICLE I**  
**OFFICES**

SECTION 1. PRINCIPAL OFFICE. The initial principal office of the corporation shall be located at [insert address.]. The Corporation may have such other offices, either within or without Virginia, as the Board of Directors may designate or as the business of the Corporation may require from time to time.

SECTION 2. REGISTERED OFFICE. The registered office of the Corporation is: CT Corporation System, 4701 Cox Road, Suite 301, Glen Allen, VA 23060.

**ARTICLE II**  
**BOARD OF DIRECTORS**

SECTION 1. GENERAL POWERS. The business, property and affairs of the corporation shall be managed by its Board of Directors.

SECTION 2. NUMBER. The number of directors of the Corporation shall be fixed by the Board of Directors, but in no event shall be less than (3). The number of Directors may be increased or decreased from time to time by an amendment to these Bylaws. Any increase in the number of Directors shall be considered a vacancy to be filled by the remaining Directors.

SECTION 3. TENURE. Each Director shall serve a one-year term, or shall serve until he or she resigns, is incapable of serving, or is removed pursuant to these Bylaws. Each director must be reelected at the annual meeting of the Board of Directors.

SECTION 4. REMOVAL. At a special meeting of the Directors of this Corporation called for the purpose of removing any Director, such Director may be removed by a majority vote of all Directors entitled to vote. When any Director is removed, such unexpired term shall be considered a vacancy on the Board of Directors to be filled by the remaining Directors.

SECTION 5. RESIGNATION. Any Director may resign at any time with the assent of a majority of the remaining members of the Board of Directors.

SECTION 6. QUALIFICATIONS. Directors need not be residents of Virginia.

## Bylaws of Military Families United

SECTION 7. VACANCIES. Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board of Directors, unless otherwise provided by law. A director elected to fill a vacancy shall be elected for the unexpired term of his predecessor in office. Any directorship to be filled by reason of an increase in the number of directors may be filled by election by the Board of Directors for a term of office continuing only until the next election of directors by the Directors.

SECTION 8. ANNUAL MEETINGS. An annual meeting of the Board of Directors to elect officers and directors and to conduct such business as may be necessary shall be held at such a time and place as shall be designated by the Board.

SECTION 9. REGULAR MEETINGS. Regular meetings of the Board of Directors may be held at the time and place as determined by resolution of the Board without other notice than such resolution.

SECTION 10. SPECIAL MEETINGS. Special meetings of the Board of Directors may be called by or at the request of the President or any two directors. The person or persons authorized to call special meetings of the Board of Directors may fix the time and place for holding any special meeting of the Board of Directors called by them.

SECTION 11. NOTICE. Notice of any special meeting shall be given at least one (1) day previous thereto by written notice delivered personally or mailed to each director at his business address, or by telegram. If mailed, such notice shall be deemed to be delivered when deposited in the United States Mail so addressed, with postage thereon prepaid. If notice be given by electronic or Internet notice, such notice shall be deemed to be delivered when the electronic or Internet notice is delivered to the service provider

SECTION 12. WAIVER OF NOTICE. The attendance of a Director at a Board meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. The Director may also submit a signed waiver of notice.

SECTION 13. QUORUM. A majority of the Directors then in office constitutes a quorum for the transaction of any business at any meeting of the Board of Directors. A quorum shall not be established if more than 50 percent of such quorum is related by blood or marriage. If less than a majority is present at a meeting, a majority of the directors present may adjourn the meeting from time to time without further notice



## Bylaws of Military Families United

SECTION 14. MANNER OF ACTING. The act of the majority of the directors present at a meeting at which a quorum is present shall be an authorized action of the Board of Directors.

SECTION 15. ACTION WITHOUT A MEETING. Any action required or permitted to be taken pursuant to authorization voted at a meeting of the board of directors or a committee thereof may be taken without a meeting if, before or after the action, all members of the board or of the committee consent thereto in writing. The written consents shall be filed with the minutes of the proceedings of the board or committee. The consent has the same effect as a vote of the board of committee for all purposes.

SECTION 16. MEETINGS HELD VIA CONFERENCE CALL. A member of the board or of a committee designated by the board may participate in a meeting by means of conference telephone or similar communications equipment by means of which all participants in the meeting can simultaneously hear each other. Participation in a meeting pursuant to this provision constitutes presence in person at the meeting.

SECTION 17. COMPENSATION. By resolution of the Board of Directors, each director may be paid his expenses, if any, of attendance at each meeting of the Board of Directors, and may be paid a stated salary as director or a fixed sum for attendance at each meeting of the Board of Directors or both, so long as such payments are reasonable. No such payment shall preclude any director from serving the Corporation in any other capacity and receiving compensation therefore.

SECTION 18. PRESUMPTION OF ASSENT. A director of the Corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his dissent shall be entered in the minutes of the meeting or unless he shall file his written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof, or shall forward such dissent by registered mail to the Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to director who voted in favor of such action.

## ARTICLE III OFFICERS

SECTION 1. NUMBER. The officers of the Corporation shall be a President, a Treasurer, and a Secretary, all of whom shall be elected annually by the Board of Directors. Such other officers and assistant officers as may be deemed necessary may be elected or appointed by the Board of Directors, including a Vice President or Chairman. In its discretion, the Board of Directors may leave unfilled for any such period as it may determine any office except those of President and Treasurer. Any two or more offices may be held by the same person, except for the offices of President and Treasurer, which may not be held by the same person.

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Such a person holding two offices shall not execute, acknowledge or verify an instrument in more than one capacity if the instrument is required by law or by the President or by the Board to be executed, acknowledged, or verified by two or more officers.

SECTION 2. ELECTION AND TERM OF OFFICE. The officers of the Corporation shall be elected annually by the Board of Directors at the annual meeting of the Board of Directors. Each officer shall hold office for a one-year term, or until a successor is elected and qualified, or until his death, or until he shall resign or shall have been removed in the manner hereinafter provided.

SECTION 3. REMOVAL. Any officer, agent, or director may be removed by a unanimous vote of the Board of Directors whenever, in its judgment, the best interests of the Corporation will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an officer, agent, or director shall not of itself create contract rights, and such appointment shall be terminable at will. An officer's authority to act may be suspended by vote of a majority of the Board for cause.

SECTION 4. VACANCIES. A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

SECTION 5. COMPENSATION. The salaries of the officers shall be reasonable and shall be fixed from time to time by the Board of Directors. No officer shall be prevented from receiving such salary by reason of the fact that he is also a director of the Corporation.

SECTION 7. PRESIDENT. The President shall be the chief executive officer of the Corporation and subject to the authority of the Board of Directors shall have authority over the general control and management of the business and affairs of the Corporation. He shall, when present, preside at all meetings of the Board of Directors. The President shall have power to appoint or discharge employees, agents, or independent contractors, and to determine their duties and compensation, if any, which shall be reasonable. The President shall sign all corporate documents and agreements on behalf of the Corporation, unless the President or the Board expressly instructs that the signing be done with or by some other officer, agent or employee, or shall be required by law to be otherwise signed or executed. The President shall see that all actions taken by the Board are executed and shall perform all other duties incident to the office; subject, however, to the President's right and the right of the Board to delegate any specific power to any other officer of the Corporation.

SECTION 8. VICE PRESIDENT. In the event the Corporation shall elect a Vice President, the Vice President shall perform the duties of President in the absence of the President or in the event of the President's death, inability or refusal to act. When so

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acting, the Vice President shall have all the powers of and be subject to all the restrictions upon the President.

**SECTION 9. SECRETARY.** The Secretary shall: (a) keep minutes of the Board of meetings; (b) be responsible for providing notice to each Director as required by law, the Articles of Incorporation, or by the Bylaws; (c) be the custodian of corporate records; (d) keep a register of the names and addresses of each officer and Director; and (e) perform all duties incident to the office and other duties assigned by the President or by the Board.

**SECTION 10. TREASURER.** The Treasurer shall: (a) have charge and custody over corporate funds and securities; (b) keep accurate books and records of corporate receipts and disbursements; (c) deposit all moneys and securities received by the Corporation at such depositories in the Corporation's name as may be designated by the Board; and (d) perform all duties incident to the office and other duties assigned by the President and by the Board.

## ARTICLE IV CONFLICT OF INTEREST POLICY

**SECTION 1. PURPOSE.** The purpose of this conflict of interest policy is to protect the Corporation's interest when the corporation contemplates entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### **SECTION 2. DEFINITIONS.**

1. Interested Person- Any director, principal officer, or member of a committee with powers delegated by the Board, who has a direct or indirect financial interest, as defined below, is an interested person.
2. Financial Interest- A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
  - a. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,
  - b. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or
  - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

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3. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

4. A financial interest is not necessarily a conflict of interest. Under Section 3.3 of this article, a person who has a financial interest may have a conflict of interest only if the Board or committee decides that a conflict of interest exists.

### SECTION 3. PROCEDURES.

1. Duty to Disclose- In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists- After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or committee members shall decide if a conflict of interest exists.

#### 3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the Board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the Board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the Board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

#### 4. Violations of the Conflicts of Interest Policy

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- a. If the Board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

**SECTION 4. RECORDS OF PROCEEDINGS.** The minutes of Board and all committees with Board delegated powers shall contain:

1. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's or committee's decision as to whether a conflict of interest in fact existed.
2. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

**SECTION 5. COMPENSATION.**

1. A voting member of the Board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.
2. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.
3. No voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

## ARTICLE V INDEMNITY

The Corporation shall indemnify its directors, officers and employees as follows:

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(a) Every director, officer, or employee of the Corporation shall be indemnified by the Corporation against all expenses and liabilities, including counsel fees reasonably incurred by or imposed upon him in connection with any proceeding to which he may be made a party, or in which he may become involved, by reason of his being or having been a director, officer, employee or agent of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of the corporation, partnership, joint venture, trust or enterprise, or any settlement thereof; whether or not he is a director, officer, employee or agent at the time such expenses are incurred, except in such cases wherein the director, officer, or employee is adjudged guilty of willful misfeasance or malfeasance in the performance of his duties; provided that in the event of a settlement the indemnification herein shall apply only when the Board of Directors approves such settlement and reimbursement as being for the best interests of the Corporation.

(b) The Corporation shall provide to any person who is or was a director, officer, employee, or agent of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of the corporation, partnership, joint venture, trust or enterprise, the indemnity against expenses of suit, litigation or other proceedings which is specifically permissible under applicable law.

(c) The Board of Directors may, in its discretion, direct the purchase of liability insurance by way of implementing the provisions of this Article V.

## ARTICLE VI CONTRACTS, LOANS, CHECKS AND DEPOSITS

SECTION 1. CONTRACTS. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

SECTION 2. LOANS. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

SECTION 3. CHECKS, DRAFTS, ETC. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

SECTION 4. DEPOSITS. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks,

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trust companies or other depositories as the Board of Directors may select.

**SECTION 5. CORPORATE DOCUMENT PROCEDURE.** All corporate documents including stocks, bonds, agreements, insurance and annuity contracts, qualified and nonqualified deferred compensation plans, checks, notes, disbursements, loans, and other debt obligations shall not be signed by any officer, designated agent or attorney-in-fact unless authorized by the Board or these Bylaws.

### **ARTICLE VII MEMBERS**

There shall be no members of the Corporation.

### **ARTICLE VIII FISCAL YEAR**

The fiscal year of the Corporation shall begin on the calendar year.

### **ARTICLE IX CORPORATE SEAL**

The Board of Directors may at its discretion provide a corporate seal, which shall be circular in form and shall have inscribed thereon the name of the Corporation and the State of incorporation and the words. "Corporate Seal".

### **ARTICLE X WAIVER OF NOTICE**

Unless otherwise provided by law, whenever any notice is required to be given to any director of the Corporation under the provisions of these Bylaws or under the provisions of the Articles of Incorporation or under the provisions of the applicable Business Corporation Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

### **ARTICLE XI AMENDMENTS**

These Bylaws may be altered, amended or repealed and new Bylaws adopted by the Board of Directors at any regular or special meeting of the Board of Directors.

HOLTZMAN VOGEL PLLC  
*Attorneys at Law*

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Warrenton, VA 20186  
p/540-341-8808  
f/540-341-8809

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

April 15, 2009

Dear Internal Revenue Service,

Enclosed please find a 1024 Application which we are submitting on behalf of Military Families United (EIN: 26-3219501.)

Thank you very much.

Best regards,



Cathleen West